



DEPARTMENT OF EDUCATION

P.O. BOX 83720  
BOISE, IDAHO 83720-0027

Date: 01/23/07

Dear NSLP Director/Supervisor:

Following you will find an explanation and recommendation for the calculation of adult meal prices in your National School Lunch and National School Breakfast programs.

The regulations state, "In no case should the funds collected for adult meals be less than the actual cost of providing the meals." The benefits of the National School Lunch and Breakfast Programs are for children only. According to federal guidelines: "no reimbursement or commodities are provided for meals served to adults." USDA has developed the following method for determining the minimum prices charged for adult meals. **If you do not intend to charge these prices, the lost revenue cannot be recouped from child payments or reimbursement.**

In calculating the minimum adult meal price, add the rate of federal reimbursement for a free student lunch to the per meal value of USDA commodity assistance rate and then apply the current rate of sales tax.

**LUNCH**

Free Reimbursement Rate  
+ Commodity Rate  
Subtotal  
+ sales tax =  
Total = Price of Adult Lunch\*

**BREAKFAST**

Free Reimbursement Rate  
+ sales tax  
Total = Price of Adult Breakfast\*\*

This would cover the costs of your program, including per meal cost for commodities and sales tax.

\* If your district receives "Especially Needy Lunch," the calculated rate for your district must be added to the lunch adult price.

\*\* If your district receives "Severe Need Breakfast" rates, the calculated rate for your district must be added to the breakfast adult price.

I hope this is helpful. Please keep adult and student Meal Price Information updated on your Sponsor Application in CNP 2000.

Sincerely,

Colleen Fillmore, PhD, RD, LD  
Director, Child Nutrition

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